
HOUSE BILL No. 1086

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-46.

Synopsis: Property tax deduction for free golf for students. Provides a property tax deduction for an owner of a commercial golf course who allows elementary or secondary school students to use the golf course without charge.

Effective: January 1, 2008.

Bischoff

January 8, 2007, read first time and referred to Committee on Interstate and International Cooperation.

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First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1086

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-46 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2008]:

4 **Chapter 46. Golf Donation Deduction**

5 **Sec. 1. An owner of a commercial golf course may receive a**
6 **deduction each year from the assessed value of the golf course if**
7 **the owner allows a student or students enrolled in a public or**
8 **private elementary or secondary school to use the golf course**
9 **without charge.**

10 **Sec. 2. The amount of the deduction under section 1 of this**
11 **chapter is equal to the sum of the fair market value of the golf**
12 **course usage that was allowed free of charge for all students. The**
13 **deduction is from the assessed valuation of the golf course after**
14 **application of all other deductions.**

15 **Sec. 3. To obtain the deduction provided by this chapter for a**
16 **particular calendar year, a taxpayer must file with the county**
17 **auditor an accurate statement of the golf course usage that entitles**



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1 the taxpayer to a deduction. The statement must be filed in the
2 form prescribed by the department of local government finance
3 and during the twelve (12) months before June 11 of each year for
4 which the taxpayer wishes to obtain the deduction.

5 SECTION 2. [EFFECTIVE JANUARY 1, 2008] IC 6-1.1-46, as
6 added by this act, applies to property taxes first due and payable
7 after December 31, 2007.

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